

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE: MARIA ALLEN Debtor	§ § §	CASE NO. 21-33690 Chapter 7
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MARIA ALLEN Plaintiff	§ § § § § § §	Adversary Proceeding No. _____
vs.		
INTERNAL REVENUE SERVICE Defendant		

**DEBTOR'S COMPLAINT TO DETERMINE DISCHARGEABILITY AND AMOUNTS
OWED OF FEDERAL INCOME TAXES**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

COMES NOW, Maria Allen ("Plaintiff"), and files this Complaint to Determine Dischargeability of Federal Income Taxes and Amounts Owed against United States of America, Treasury Department, Internal Revenue, ("Defendant" or "IRS") and would show the Court as follows:

1. Maria Allen filed a chapter 7 bankruptcy on November 12, 2021. Plaintiff is a proper plaintiff to this Complaint as a result of her bankruptcy filing.
2. Defendant is the United States of America, Treasury Department, Internal Revenue.

JURISDICTION/CORE PROCEEDING

3. The Court has jurisdiction over this adversary proceeding pursuant to 28 U.S.C. §157 and 1344, 11 U.S.C. §523(a)(1) and Rule 7004(4) of the Federal Rules of Bankruptcy Procedure.
4. This is a core proceeding under 28 U.S.C. §157(b)(2)(1).

5. Fed R Bank Proc 7001(6) provides that a proceeding to determine the dischargeability of a debt is an adversary proceeding and 7001(7) provides a proceeding for injunctive relief is also an adversary proceeding.
6. The Court is authorized to enter a final judgment in this adversary proceeding under 28 U.S.C. §157(b)(1).

DEFENDANT AND SERVICE

7. Defendant United States of America, Treasury Department, Internal Revenue is a creditor in the Plaintiffs' Chapter 7 bankruptcy case. Defendant may be served at (1) Internal Revenue Service, Centralized Insolvency Operation, P.O. Box 21126, Philadelphia, PA 19114, (2) United States Attorney 1000 Louisiana St, Ste 2300, Houston, TX 77002-5010, and (3) United States Attorney General, Department of Justice 950 Pennsylvania Avenue, N.W. Washington, D.C. 20530.

STATEMENT OF FACTUAL BASIS FOR CASE

8. The chapter 7 trustee conducted a meeting of creditors on January 6, 2022. The trustee notified creditors that there is no property available for distribution from the estate over and above that exempted by law.
9. The Debtor timely filed her income tax returns for all prior years.
10. The Debtor has listed federal income taxes as unsecured, non-priority claims.
11. The federal income tax returns filed by the Debtor show the following amounts of taxes:
 - a. 2016 \$254,102
 - b. 2017 Refund of \$16,139
 - c. 2018 \$15,5709
 - d. 2019 \$3,625

- e. 2020 Refund of \$1,363
- 12. No assessments were made by the IRS within 240 days of the filing of the chapter 7 case.
- 13. The tax returns for 2016 to 2019 were filed more than 2 years prior to the filing of the chapter 7 case.
- 14. The tax returns for 2016 and 2017 were filed more than 3 years after the due date of the tax returns.

CAUSES OF ACTION

- 15. The Debtor asserts that the federal income taxes for the year 2016 should be discharged. All applicable requirements for the discharge of the 2016 federal income taxes has occurred.
- 16. The Debtor requests an order finding that the federal income taxes for the year 2017 will be discharged.
- 17. The Debtor further seeks an order that establishes the amounts owed for the 2018, 2019, and 2020 taxes as the amounts stated on the returns plus unpaid penalties and interest.
- 18. The Debtor concedes that federal income taxes for the years 2018, 2019 and 2020 are priority amounts and are not dischargeable.

WHEREFORE, PREMISES CONSIDERED, Maria Allen requests that this court (1) determine and enter a judgment that all amounts owed by the Debtor to the IRS for tax year 2016 shall be discharged in this case, (2) for an order that the amounts owed for the 2018 and 2019 federal income taxes shall be the amounts as stated on the filed returns plus interest and penalties, and (3) for such other and further relief as to which the Debtor may be entitled.

DATED: January 31, 2022

Respectfully submitted,

/s/ Reese W. Baker

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